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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 -
ISSUE OF THE ANDHRA PRADESH GOODS AND SERVICES TAX
(SECOND AMENDMENT) RULES, 2021.

[G.O.Ms.No.179, Revenue (Commercial Taxes-II), 19th July, 2021.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

- (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2021.
- (2) These rules deemed to have come into force with effect from 27.04.2021.
2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, in rule 26 in sub-rule(1), after the third proviso, the following proviso shall be added, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.